
Behavioral Controlling

Utz Schäffer
(Editor)

Behavioral Controlling

Anniversary Volume in Honor of
Jürgen Weber

 Springer Gabler

Editor

Utz Schäffer

WHU – Otto Beisheim School of Management

Vallendar, Germany

ISBN 978-3-658-25982-2

ISBN 978-3-658-25983-9 (eBook)

<https://doi.org/10.1007/978-3-658-25983-9>

Springer Gabler

© Springer Fachmedien Wiesbaden GmbH, part of Springer Nature 2019

This work is subject to copyright. All rights are reserved by the Publisher, whether the whole or part of the material is concerned, specifically the rights of translation, reprinting, reuse of illustrations, recitation, broadcasting, reproduction on microfilms or in any other physical way, and transmission or information storage and retrieval, electronic adaptation, computer software, or by similar or dissimilar methodology now known or hereafter developed.

The use of general descriptive names, registered names, trademarks, service marks, etc. in this publication does not imply, even in the absence of a specific statement, that such names are exempt from the relevant protective laws and regulations and therefore free for general use.

The publisher, the authors and the editors are safe to assume that the advice and information in this book are believed to be true and accurate at the date of publication. Neither the publisher nor the authors or the editors give a warranty, expressed or implied, with respect to the material contained herein or for any errors or omissions that may have been made. The publisher remains neutral with regard to jurisdictional claims in published maps and institutional affiliations.

This Springer Gabler imprint is published by the registered company Springer Fachmedien Wiesbaden GmbH part of Springer Nature.

The registered company address is: Abraham-Lincoln-Str. 46, 65189 Wiesbaden, Germany

Foreword

Jürgen Weber has made a remarkable impact on the development of controlling as an academic discipline in German speaking countries. He is renowned for his extensive range of interests and a behavioral perspective on controlling, an aspect that was foreign to the field in its early years.

The reason we put together this publication was to mark Jürgen's 65th birthday as well as his achievement of emeritus status at WHU. On such very special occasions, it is customary in German speaking countries to honor the scholar celebrating such an anniversary with a *festschrift*. This would normally involve a small circle of students and people who are particularly close to the person being honored to recognize his or her achievements through the contribution of academic articles that would make reference to his or her work. However, we felt that this traditional form of *festschrift* was a bit outdated. Therefore, a new variation was selected in honor of Jürgen Weber's 60th birthday. On this occasion, a number of former students and colleagues contributed brief texts in which they explained how Jürgen Weber had touched their lives and influenced the controlling community. In total, more than 60 contributions from academics and controlling professionals were received and they painted a complex and multilayered picture of a great personality and an outstanding controlling researcher.

With us five years further down the line, we once again wanted to try something new. Our inspiration on this occasion was the unfortunate reality that many of Jürgen Weber's influential works are not accessible to the English speaking community. So with this *festschrift*, we are seeking to change that by publishing the English translations of twelve articles that have been written by Jürgen Weber and his co-authors. As the editor of this volume, I selected the articles which, based on Google Scholar, have had the greatest impact to date. They offer a broad spectrum of topics from 1985 to 2018, and they are tied together by the perspective of behavioral controlling as it has developed over time. Given that evaluating impact through Google Scholar does have an inherent bias towards Jürgen Weber's older publications, I supplemented his nine most-cited articles with three of his papers that have been published in the past few years. And I also included an impressive publication index citing all of Jürgen Weber's works thus far – it contains more than 1,200 titles.

At this point, I would like to thank everyone who has helped in terms of making this project a success. First and foremost, my thanks go to Dr. Heather Fiala, who kindly took the lead in translating all twelve of the articles that are included in this book. I would also like to express my gratitude to Sabine Petrakakis for her dedication in overseeing the entire publication process and for compiling the publication index, Prof. Dr. Marko Reimer and Prof. Dr. Barbara Weißenberger for pro-

viding helpful advice regarding this project, as well as the Institute of Management Accounting and Control faculty – Prof. Dr. Lukas Löhlein, Prof. Dr. Daniel Schaupp, Dr. Max Margolin, and, again, Prof. Dr. Marko Reimer – for their dedicated assistance in ensuring the accuracy of the translations. Finally, I would like to thank the publishers of the original twelve articles for their cooperation regarding the publication rights as well as Carina Berg and Susanne Göbel from Springer Gabler Verlag in Wiesbaden for their reliable and competent support in realizing this project.

In closing, I would like to take this opportunity to wish you, Jürgen, a very happy 65th birthday and the best of luck in your (hopefully many more) years to come as an active professor emeritus at our institute in Vallendar!

Utz Schäffer

Vallendar, October 2018

Contents

| | |
|---|-----|
| Cost accounting as a controlling instrument | 1 |
| <i>Jürgen Weber</i> | |
| On the conception and self-conception of controlling. Propositions for consensus building | 19 |
| <i>Hans-Ulrich Küpper, Jürgen Weber & André Zünd</i> | |
| Selective cost accounting | 33 |
| <i>Jürgen Weber</i> | |
| Integrated planning – is it merely a myth? Planning in German companies is more in danger than you would think. | 59 |
| <i>Jürgen Weber, Markus Hamprecht & Hanns Goedel</i> | |
| A method for generating performance measures for logistics | 67 |
| <i>Jürgen Weber, Sebastian Kummer, Armin Großklaus, Harald Nippel & Dorothee Warnke</i> | |
| Is ensuring management rationality the task of controlling? | 87 |
| <i>Jürgen Weber & Utz Schäffer</i> | |
| Controllers can learn from consultants | 113 |
| <i>Utz Schäffer & Jürgen Weber</i> | |
| Controlling – developmental trends and future perspectives | 125 |
| <i>Jürgen Weber</i> | |
| Controller roles | 145 |
| <i>Lukas Goretzki, Jürgen Weber & Susanne Zubler</i> | |
| Digitalization will radically change controlling as we know it | 159 |
| <i>Utz Schäffer & Jürgen Weber</i> | |

| | |
|---|-----|
| Truly rational decisions. The next challenge for controlling | 169 |
| <i>Utz Schäffer & Jürgen Weber</i> | |
| Digitalization ante portas. The transformation of controlling as reflected in the third WHU study on the Future of Controlling | 179 |
| <i>Utz Schäffer & Jürgen Weber</i> | |
| Publications by Jürgen Weber | 191 |